

## SUPPLEMENTARY INSTRUCTIONS FOR TENNESSEE COUNTIES 2013 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

In reporting data for this government, please include the following fiscal activities:

This county general government  
County airports  
County electric distribution agencies  
County industrial development corporations and boards  
County libraries  
Drainage and levee districts  
Economic development commissions  
Emergency communications districts (county)  
Fire departments and districts  
Health, educational, and housing facility corporations  
Metropolitan hospital authorities  
Metropolitan libraries (county)  
Parking authorities  
Public building authorities  
Regional megasite authorities  
Solid waste authorities  
Sports authorities  
Tourism development zones  
Transit authorities  
Water and wastewater authorities (single county)

#### **Include**

County's fiscal participation in the following joint city-county agencies:

City-county airports  
City-county human resource agencies  
City-county transit authorities  
City-county public building authorities

### SPECIAL NOTES

#### COUNTY SCHOOL FINANCES

##### **Include**

- Revenues, expenditures, debt, cash, and security holdings of this county school system only
- All amounts of county funds apportioned to city, town, or special school districts (*report in PART 3, question 8, item Z., code M12*)

##### **Exclude**

- Any amounts received from the state for apportionment to city, town, or special school districts

#### COUNTY FEE OFFICERS

##### **Include**

- Fees retained by county trustee, chancery, clerk, and other fee officers of this county
- Gross expenditures of sheriff, trustee, and other fee officers of this county

##### **Exclude**

- Any commissions paid back to this county fee officers by other local governments

#### COUNTY SALES TAX DISTRIBUTION

##### **Include**

- Amounts of this county imposed sales tax (collected by the State Commission of Revenue) distributed to municipalities (*report in PART 3, question 8, item BB., code M89*)

### PART 2 – REVENUES

#### 3. B. Local sales taxes

2. Alcoholic beverages sales tax (code T10)

##### **Include**

- Wholesale beer tax

3. Amusements sales tax (code T11)

##### **Include**

- Local option amusement tax

8. Other sales tax (code T19)

##### **Include**

- Litigation Tax

#### 3. C. Licensing and permits

3. Motor Vehicle Licensing and permit taxes (code T24)

##### **Include**

- Motor vehicle privilege tax (wheel tax)

5. Occupation and business licensing and permit taxes (code T28)

##### **Include**

- Business and occupation tax

#### 3. E. Other taxes

2. Documentary and stock transfer tax (code T51)

##### **Include**

- Realty transfer tax

3. Severance Tax (code T53)

##### **Include**

- County mineral severance tax

### PART 3 - EXPENDITURES

#### 8. Intergovernmental expenditures

##### **P. Public welfare – To the State (code L79)**

##### **Include**

- Any payments to the state for welfare and public assistance

#### 9. Direct expenditures by purpose and type

##### **C. Financial Administration (code E23)**

##### **Include**

- Information technology expenses

##### **M. Judicial and Legal (code E25)**

##### **Include**

- Child support enforcement expenses

**11. Personnel expenditures** (code Z00)

**Include**

- Salaries and wages for all employees, full- and part-time
- Salaries paid for employees of any school system or utility owned and operated by this government
- Salaries in gross amount before deductions for income taxes, social security, or retirement coverage

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